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## EXTRAORDINARY PART II—Section 3 PUBLISHED BY AUTHORITY

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### MINISTRY OF FINANCE

(Department of Revenue)

#### NOTIFICATIONS

##### CUSTOMS

*New Delhi, the 1st February, 1958*

**S.R.O. 442.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the Customs Duties Drawback (Saccharin) Rules, 1957, the same having been previously published as required by the said sub-section, namely:—

##### *Amendment*

For rule 4 of the said Rules, the following rule shall be substituted, namely:—

“4. *Rate of drawback.*—The rate of drawback admissible under these rules on the shipment of the goods shall be one rupee and eighty-five naye paise for each pound of the goods shipped.”

[No. 28.]

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### CUSTOMS AND CENTRAL EXCISE

*New Delhi, the 1st February 1958*

**S.R.O. 443.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Hydraulic Brake Fluid) Rules, 1957, is published as required by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 10th February, 1958/21 Magha 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Hydraulic Brake Fluid) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “the Acts” means the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944);

- (b) "goods" means hydraulic brake fluid conforming to Indian Standard Specification I.S. 317 (1951), packed in one gallon tins or packed otherwise, manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid materials have been used;
- (c) "duty-paid materials" mean—
  - (i) diacetone alcohol imported into India or the State of Pondicherry on payment of customs duty,
  - (ii) castor oil manufactured in India or the State of Pondicherry and on which Central excise duty has been paid, and
  - (iii) tinplate—
    - (a) imported into India or the State of Pondicherry on payment of customs duty, or
    - (b) manufactured in India or the State of Pondicherry and on which Central excise duty has been paid.
- (d) "refund" means drawback of import duty on imported diacetone alcohol and tinplate and rebate of central excise duty on indigenous castor oil and tinplate.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules and to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of refund.**—The rate of refund admissible under these rules, shall be one rupee and fifty naye paise per Imperial gallon of hydraulic brake fluid.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions that the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these Rules is being made;
- (ii) state the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

**7. Access to manufactory.**—The manufacture of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 4.]

S. K. BHATTACHARJEE, Dy. Secy..